IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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C.W.P. No.7115 of 2007
Date of Decision:18.05.2007

M/s Cannon Inudstries Pvt. Ltd., Ludhiana

.....Petitioner

Vs.

The Secretary (Revenue), Ministry of Finance, Government of India, North Block, New Delhi and others

.....Respondents

CORAM:- HON'BLE MR. JUSTICE M.M.KUMAR
HON'BLE MR. JUSTICE RAJESH BINDAL

Present:- Mr. Ashok Aggarwal, Senior Advocate with Mr. Alok Jain, Advocate for the petitioner.

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M.M.Kumar, J.

The instant petition is directed against comprehensive show cause notice dated 10.11.2006 (Annnexure P.15) issued by the Commissioner, Central Excise Commissionerate, Central Excise House, Ludhiana (for short, ` the Commissioner').

The petitioner has also filed an interim reply to the afore-mentioned show cause notice on 29.12.2006 (Annexure P.16). He is yet to file a detailed reply. The matter is not yet ripe for raising a challenge before this Court under Article 226 of the Constitution of India.

In view of the above, we relegate the petitioner to the Commissioner who have issued the show cause notice dated 10.11.2006 (Annexure P.15) and raise all the issues there in accordance with law.

The writ petition is disposed of in the manner indicated above.

(M.M.KUMAR)
JUDGE

May 18, 2007 **(RAJESH BINDAL)**
renu **JUDGE**